

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITALS—SAN DIEGO
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1013062769**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

**Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jeff Cates**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2014

RoseMary Lee, MHA
Finance Director, Hospital Reimbursement
National Medicare & Medicaid Finance
Kaiser Foundation Health Plan, and Hospitals
Walnut Center
393 East Walnut Street
Pasadena, CA 91188

KAISER FOUNDATION HOSPITALS—SAN DIEGO
NATIONAL PROVIDER IDENTIFIER (NPI) 1013062769
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$1,800,152 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s)

RoseMary Lee
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of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI: 1013062769	Reported	\$ 479,312	
	Net Change	\$ (2,279,463)	
	Audited Amount Due Provider (State)	\$ (1,800,152)	
2. Subprovider I (SCHEDULE 1-1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (1,800,152)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

	SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)		
NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1)		
NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)		
NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)		
NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)		
NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)		
NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (1,800,152)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 2,842,587	\$ 1,819,106
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Other Adjustments	\$ (17,294)	\$ (17,294)
4. AB 5 Reduction (Schedule A) (Adj 1)	\$ 0	\$ (182,188)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 2,825,293	\$ 1,619,624
6. Interim Payments (Adj 8)	\$ (2,345,981)	\$ (3,419,776)
7. Balance Due Provider (State)	\$ 479,312	\$ (1,800,152)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. \$ \$	\$ 0	\$ 0
10. \$ \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 479,312	\$ (1,800,152)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGOFiscal Period Ended:
DECEMBER 31, 2010NPI:
1013062769

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>182,188</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/24/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>182,188</u></u> (To Schedule 1, Line 4)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	_____ N/A
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 1)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	_____
3. Medi-Cal Nursery Days (Code 171)	_____
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>0</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	_____
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>0.00</u>

Audited Cost For Services From 10/01/08 Through 04/05/09

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	N/A
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>0</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>0</u>

Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	_____
14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	N/A
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	0

AB1183 Reduction for 10/01/08 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$ <u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>0</u> (To Schedule A, Line 2)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH APRIL 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,821,882</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>1,821,882</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>1,759</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,035.75</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11 (excludes Administrative Days)	<u>1,759</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11 (Line 6 * Line 7)	\$ <u>1,821,882</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>182,188</u></u> (To Schedule A, Line 3)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPA<3 HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u>0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u>0.00</u>

AB 5 - 10 % Cost Reduction For Services From 07/01/08 Through 04/12/11

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	_____
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u>0</u>
	(To Schedule A, Line 4)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH OCTOBER 31, 2008 - SMALL RURAL HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 10/31/08

7. Audited Medi-Cal Days of Service from 07/1/08 Through 10/31/08(exclude Administrative Days)	_____
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 10/31/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 10/31/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 5)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2009 THROUGH FEBRUARY 24, 2010 - SMALL RURAL HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

Audited Medi-Cal Cost Per Day

1.	Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2.	Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3.	Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	_____
4.	Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5.	Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	_____
6.	Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/09 Through 02/24/10

7.	Audited Medi-Cal Days of Service from 07/1/09 Through 02/24/10 (exclude Administrative Days)	_____
8.	Audited Medi-Cal Cost Per Day For 07/01/09 Through 02/24/10 (Line 6 * Line 7)	\$ <u> 0</u>
9.	AB 5 - 10% Cost Reduction for 07/01/09 Through 02/24/10 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 6)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 2,842,587	\$ 1,821,882
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 6)	\$ 7,009,751	\$ 7,550,914
3. Inpatient Ancillary Service Charges (Adj)	\$ 70,786	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 7,080,537	\$ 7,550,914
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 4,237,950	\$ 5,729,032
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1013062769

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 1,377,338	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 1,465,249	\$ 1,821,882
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 2,842,587	\$ 1,821,882
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 2,842,587	\$ 1,821,882 (To Schedule 2)
9. Medi-Cal Deductibles (Adj 7)	\$ 0	\$ (2,725)
10. Medi-Cal Coinsurance (Adj 7)	\$ 0	\$ (51)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 2,842,587	\$ 1,819,106 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGOFiscal Period Ended:
DECEMBER 31, 2010NPI:
1013062769

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	93,420	93,420
2. Inpatient Days (include private, exclude swing-bed)	93,420	93,420
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	93,420	93,420
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 5)	332	449

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 109,218,110	\$ 116,478,386
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 through 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 109,218,110	\$ 116,478,386

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 109,218,110	\$ 116,478,386

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,169.11	\$ 1,246.82
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 388,145	\$ 559,822
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,077,104	\$ 1,262,060
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,465,249	\$ 1,821,882

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGOFiscal Period Ended:
DECEMBER 31, 2010NPI:
1013062769

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 7,260,350	\$ 0
2. Total Inpatient Days (Adj)	7,634	7,634
3. Average Per Diem Cost	\$ 951.05	\$ 0.00
4. Medi-Cal Inpatient Days (Adj 5)	685	635
5. Cost Applicable to Medi-Cal	\$ 651,469	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 15,998,730	\$ 15,998,730
7. Total Inpatient Days (Adj)	5,907	5,907
8. Average Per Diem Cost	\$ 2,708.44	\$ 2,708.44
9. Medi-Cal Inpatient Days (Adj 5)	9	101
10. Cost Applicable to Medi-Cal	\$ 24,376	\$ 273,552
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)		0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 13,081,404	\$ 13,081,406
17. Total Inpatient Days (Adj)	7,596	7,596
18. Average Per Diem Cost	\$ 1,722.14	\$ 1,722.14
19. Medi-Cal Inpatient Days (Adj 5)	233	574
20. Cost Applicable to Medi-Cal	\$ 401,259	\$ 988,508
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,077,104	\$ 1,262,060

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGOFiscal Period Ended:
DECEMBER 31, 2010NPI:
1013062769

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEG

Fiscal Period Ended:
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	4,066,942	0	0	0	0	0	0	0	0	39,054,539	7,787,758
38.00	Recovery Room	0	1,337,084	0	0	0	0	0	0	0	0	5,908,488	1,178,195
39.00	Delivery Room and Labor Room	0	2,876,862	0	0	0	0	0	0	0	0	13,128,389	2,617,896
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	6,557,763	1,307,665
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	27,393,604	5,462,483
41.01		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.01	Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	4,643,779	926,003
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	28,619,154	5,706,867
44.01	Pathological Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	2,177,220	434,153
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	1,048,809	209,140
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	8,926,225	1,779,954
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,976,294	394,087
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	456,741	91,077
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	474	94
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,215,749	1,239,465
55.30	Implantable Devices Charged To Patie	0	0	0	0	0	0	0	0	0	0	11,675,580	2,328,195
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	8,488,740	1,692,716
57.00	Renal Dialysis	0	350,397	0	0	0	0	0	0	0	0	1,520,805	303,260
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	38,257,464	7,628,815
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	2,285,082	0	0	0	0	0	0	0	0	18,141,647	3,617,576
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	998,277	0	0	0	0	0	0	0	0	8,017,541	1,598,756
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop, and Canteen	0	10,586	0	0	0	0	0	0	0	0	279,397	55,714
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
100.00	NRCC-O/P MEALS	0	0	0	0	0	0	0	0	0	0	0	0
100.09	NRCC- SCPMG	0	0	0	0	0	0	0	0	0	0	4,045,247	806,652
100.10	NRCC- ENTITY 01 OTHER COSTS	0	0	0	0	0	0	0	0	0	0	307,468	61,311
100.11	NRCC- VACANT SPACE	0	0	0	0	0	0	0	0	0	0	344,954	68,786
100.12	O/P PHARMACY	0	0	0	0	0	0	0	0	0	0	244,723	48,800
100.13	NRCC- RESEARCH	0	0	0	0	0	0	0	0	0	0	4,742	946
100.14	Outside Rental / Real E	0	0	0	0	0	0	0	0	0	0	0	0
100.15	NRCC- MD SLEEP	0	0	0	0	0	0	0	0	0	0	25,605	5,106
100.16	OTHER NON REIMBURSABLE	0	0	0	0	0	0	0	0	0	0	83,172	16,585
TOTAL		0	51,659,908	0	491,362,484	81,691,384							

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEG

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	92,348	1,625,071	52,734	2,298,317	0	161,006	0	817,267	4,117,731	0	1,124,742	34,517
38.00 Recovery Room	18,490	325,373	25,551	423,902	0	52,934	0	402,166	53,852	0	782,075	24,001
39.00 Delivery Room and Labor Room	27,553	484,853	42,406	744,404	0	113,892	0	928,756	248,102	0	13,318	409
40.00 Anesthesiology	14,175	249,435	0	0	0	0	0	0	0	0	828,948	25,439
41.00 Radiology-Diagnostic	98,936	1,740,988	47,705	1,174,910	0	0	0	0	0	0	1,803,216	55,338
41.01	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.01 Nuclear Medicine	15,293	269,106	8,514	193,727	0	0	0	0	0	0	98,914	3,036
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	53,413	939,921	880	527,435	0	0	0	0	0	0	3,159,483	96,960
44.01 Pathological Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	4,205	129
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	576,021	74,245	41,436	1,272
49.00 Respiratory Therapy	0	0	0	59,558	0	0	0	0	0	0	0	0
50.00 Physical Therapy	12,733	224,069	5,691	154,242	0	0	0	0	0	0	76,595	2,351
51.00 Occupational Therapy	534	9,398	447	0	0	0	0	0	0	0	20,274	622
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	1,122	34
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	17,057	523
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,469,588	0	41,436	1,272
55.30 Implantable Devices Charged To Patie	0	0	0	0	0	0	0	0	0	0	9,452	290
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	12,951,119	41,436	1,272
57.00 Renal Dialysis	0	0	0	0	0	13,872	0	132,539	12,501	0	235	7
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Acupuncture	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	84,114	1,480,164	148,271	1,309,872	0	0	0	0	0	0	35,158	1,079
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	8,189	144,110	0	0	0	90,464	0	459,887	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	7,721	135,867	0	0	0	39,521	0	218,974	0	0	0	0
NONREIMBURSABLE COST CENTER												
96.00 Gift, Flower, Coffee Shop, and Canteen	3,566	62,757	0	22,582	0	419	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
100.00 NRCC-O/P MEALS	0	0	0	0	85,993	0	0	0	0	0	0	0
100.09 NRCC- SCPMG	492,720	8,670,496	0	0	0	0	0	0	0	0	0	0
100.10 NRCC- ENTITY 01 OTHER COSTS	30,979	545,141	0	0	0	0	0	0	0	0	0	0
100.11 NRCC- VACANT SPACE	44,936	790,754	0	0	0	0	0	0	0	0	0	0
100.12 O/P PHARMACY	31,879	560,990	0	0	0	0	0	0	0	0	0	0
100.13 NRCC- RESEARCH	618	10,871	0	0	0	0	0	0	0	0	0	0
100.14 Outside Rental / Real E	0	0	0	0	0	0	0	0	0	0	0	0
100.15 NRCC- MD SLEEP	3,335	58,695	0	0	0	0	0	0	0	0	0	0
100.16 OTHER NON REIMBURSABLE	10,488	184,568	0	0	0	0	0	0	0	0	0	0
TOTAL	1,551,052	25,242,994	661,791	14,237,974	5,039,972	1,637,434	0	11,093,364	9,616,374	13,025,363	8,140,536	249,823

Provider Name:

KAISER FOUNDATION HOSPITALS—SAN DIEG

Fiscal Period Ended:

DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00 (Adj 2)	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	469,360	110,949	0	57,746,341	0	57,746,341
38.00 Recovery Room	0	0	0	0	0	0	0	0	9,195,027	0	9,195,027
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	18,349,978	0	18,349,978
40.00 Anesthesiology	0	0	0	0	0	41,197	9,738	0	9,034,361	0	9,034,361
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	37,777,180	0	37,777,180
41.01	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0
42.01 Nuclear Medicine	0	0	0	0	0	0	0	0	6,158,372	0	6,158,372
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	69,598	16,452	0	39,190,163	0	39,190,163
44.01 Pathological Laboratory	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	2,615,707	0	2,615,707
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	1,950,922	0	1,950,922
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	10,765,737	0	10,765,737
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,846,062	0	2,846,062
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	579,093	0	579,093
52.00 Speech Pathology	0	0	0	0	0	0	0	0	1,724	0	1,724
53.00 Electrocardiology	0	0	0	0	0	0	0	0	17,580	0	17,580
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	10,967,510	0	10,967,510
55.30 Implantable Devices Charged To Patie	0	0	0	0	0	0	0	0	14,013,517	0	14,013,517
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	23,175,283	0	23,175,283
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,983,220	0	1,983,220
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Acupuncture	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	48,944,937	0	48,944,937
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	22,461,873	0	22,461,873
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	10,018,380	0	10,018,380
NONREIMBURSABLE COST CENTER											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	424,434	0	424,434
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
100.00 NRCC-O/P MEALS	0	0	0	0	0	0	0	0	85,993	0	85,993
100.09 NRCC- SCPMG	0	0	0	0	0	0	0	0	14,015,115	0	14,015,115
100.10 NRCC- ENTITY 01 OTHER COSTS	0	0	0	0	0	0	0	0	944,900	0	944,900
100.11 NRCC- VACANT SPACE	0	0	0	0	0	0	0	0	1,249,430	0	1,249,430
100.12 O/P PHARMACY	0	0	0	0	0	0	0	0	886,392	0	886,392
100.13 NRCC- RESEARCH	0	0	0	0	0	0	0	0	17,177	0	17,177
100.14 Outside Rental / Real E	0	0	0	0	0	0	0	0	0	0	0
100.15 NRCC- MD SLEEP	0	0	0	0	0	0	0	0	92,741	0	92,741
100.16 OTHER NON REIMBURSABLE	0	0	0	0	0	0	0	0	294,813	0	294,813
TOTAL	0	0	0	0	0	1,167,003	275,861	0	491,362,484	0	491,362,484

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	12,778,355								39,054,539	40,810
38.00	Recovery Room	4,201,125								5,908,488	8,171
39.00	Delivery Room and Labor Room	9,039,115								13,128,389	12,176
40.00	Anesthesiology									6,557,763	6,264
41.00	Radiology-Diagnostic									27,393,604	43,721
41.01										0	
42.00	Radiology-Therapeutic									0	
42.01	Nuclear Medicine									4,643,779	6,758
43.00	Radioisotope									0	
44.00	Laboratory									28,619,154	23,604
44.01	Pathological Laboratory									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing, and Transfusion									2,177,220	
48.00	Intravenous Therapy									1,048,809	
49.00	Respiratory Therapy									8,926,225	
50.00	Physical Therapy									1,976,294	5,627
51.00	Occupational Therapy									456,741	236
52.00	Speech Pathology									474	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									6,215,749	
55.30	Implantable Devices Charged To Patients									11,675,580	
56.00	Drugs Charged to Patients									8,488,740	
57.00	Renal Dialysis	1,100,948								1,520,805	
58.00	ASC (Non-Distinct Part)									0	
59.00	Acupuncture									0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency									38,257,464	37,171
62.00	Observation Beds									0	
71.00	Home Health Agency	7,179,740								18,141,647	3,619
82.00										0	
83.00										0	
84.00										0	
85.00										0	
93.00	Hospice	3,136,591								8,017,541	3,412
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop, and Canteen	33,261								279,397	1,576
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
100.00	NRCC-O/P MEALS									0	
100.09	NRCC- SCPMG									4,045,247	217,740
100.10	NRCC- ENTITY 01 OTHER COSTS									307,468	13,690
100.11	NRCC- VACANT SPACE									344,954	19,858
100.12	O/P PHARMACY									244,723	14,088
100.13	NRCC- RESEARCH									4,742	273
100.14	Outside Rental / Real E									0	
100.15	NRCC- MD SLEEP									25,605	1,474
100.16	OTHER NON REIMBURSABLE									83,172	4,635
TOTAL	162,315,715	0	0	0	0	0	0	0	0	409,671,100	685,432
COST TO BE ALLOCATED	51,659,908	0	0	0	0	0	0	0	0	81,691,384	1,551,052
UNIT COST MULTIPLIER - SCH 8	0.318268	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.199407	2.262883

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Related Costs—Building and Fixtures											
2.00	Old Cap Related Costs—Movable Equipment											
3.00	New Cap Related Costs—Building and Fixtures											
4.00	New Cap Related Costs—Movable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Non-Patient Telephones											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General											
7.00	Maintenance and Repairs											
8.00	Operation of Plant											
9.00	Laundry and Linen Service											
10.00	Housekeeping											
11.00	3,962											
12.00	9,825											
13.00	6,874											
14.00												
15.00												
16.00												
17.00												
18.00												
19.00												
19.02												
19.03												
20.00												
21.00	Nursing School											
22.00	I&R Services—Salary and Fringes Approved											
23.00	I&R Services—Other Program Costs Approved											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	82,203	1,363,871	35,469	295,245	52,026,987		893,338	805		93,420	93,420	
26.00	14,667	132,178	6,449	18,668	7,580,834		119,467	221		5,907	5,907	
27.00												
28.00		68,122	1,390		7,006,286		109,703	152		7,596	7,596	
29.00												
30.00												
31.00												
32.00												
33.00	7,732		1,918		3,795,800		13,122	6		7,634	7,634	
34.00												
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02												

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (TIME SPENT) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	40,810	250,266	17,404	12,778,355		114,106	4,282		3,109,543	3,109,543		
38.00	Recovery Room	8,171	121,258	3,210	4,201,125		56,150	56		2,162,181	2,162,181		
39.00	Delivery Room and Labor Room	12,176	201,250	5,637	9,039,115		129,672	258		36,820	36,820		
40.00	Anesthesiology	6,264								2,291,769	2,291,769		
41.00	Radiology-Diagnostic	43,721	226,400	8,897						4,985,301	4,985,301		
41.01													
42.00	Radiology-Therapeutic												
42.01	Nuclear Medicine	6,758	40,405	1,467						273,464	273,464		
43.00	Radioisotope												
44.00	Laboratory	23,604	4,175	3,994						8,734,934	8,734,934		
44.01	Pathological Laboratory												
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion									11,625	11,625		
48.00	Intravenous Therapy							599	57	114,557	114,557		
49.00	Respiratory Therapy			451									
50.00	Physical Therapy	5,627	27,007	1,168						211,759	211,759		
51.00	Occupational Therapy	236	2,123							56,050	56,050		
52.00	Speech Pathology									3,101	3,101		
53.00	Electrocardiology									47,156	47,156		
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							3,608		114,557	114,557		
55.30	Implantable Devices Charged To Patients									26,132	26,132		
56.00	Drugs Charged to Patients								9,943	114,557	114,557		
57.00	Renal Dialysis				1,100,948		18,505	13		651	651		
58.00	ASC (Non-Distinct Part)												
59.00	Acupuncture												
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	37,171	703,665	9,919						97,199	97,199		
62.00	Observation Beds												
71.00	Home Health Agency	3,619			7,179,740		64,209						
82.00													
83.00													
84.00													
85.00													
93.00	Hospice	3,412			3,136,591		30,573						
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen	1,576		171	33,261								
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
100.00	NRCC-O/P MEALS				5,449								
100.09	NRCC- SCPMG	217,740											
100.10	NRCC- ENTITY 01 OTHER COSTS	13,690											
100.11	NRCC- VACANT SPACE	19,858											
100.12	O/P PHARMACY	14,088											
100.13	NRCC- RESEARCH	273											
100.14	Outside Rental / Real E												
100.15	NRCC- MD SLEEP	1,474											
100.16	OTHER NON REIMBURSABLE	4,635											
	TOTAL	633,921	3,140,720	107,817	319,362	129,955,917	0	1,548,845	10,000	10,000	22,505,913	22,505,913	0
	COST TO BE ALLOCATED	25,242,994	661,791	14,237,974	5,039,972	1,637,433	0	11,093,364	9,616,374	13,025,363	8,140,536	249,823	0
	UNIT COST MULTIPLIER - SCH 8	39.820409	0.210713	132.056853	15.781377	0.012600	0.000000	7.162346	961.637375	1302.536340	0.361707	0.011100	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
GENERAL SERVICE COST CENTERS							
1.00	Old Cap Related Costs—Building and Fixtures						
2.00	Old Cap Related Costs—Movable Equipment						
3.00	New Cap Related Costs—Building and Fixtures						
4.00	New Cap Related Costs—Movable Equipment						
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00	Employee Benefits						
6.01	Non-Patient Telephones						
6.02	Data Processing						
6.03	Purchasing/Receiving						
6.04	Patient Admitting						
6.05	Patient Business Office						
6.06							
6.07							
6.08							
6.00	Administrative and General						
7.00	Maintenance and Repairs						
8.00	Operation of Plant						
9.00	Laundry and Linen Service						
10.00	Housekeeping						
11.00	Dietary						
12.00	Cafeteria						
13.00	Maintenance of Personnel						
14.00	Nursing Administration						
15.00	Central Services and Supply						
16.00	Pharmacy						
17.00	Medical Records and Library						
18.00	Social Service						
19.00							
19.02							
19.03							
20.00							
21.00	Nursing School						
22.00	I&R Services—Salary and Fringes Approved						
23.00	I&R Services—Other Program Costs Approved						
24.00	Paramedical Ed Program						
INPATIENT ROUTINE COST CENTERS							
25.00	Adults and Pediatrics						
					21,923	21,923	
26.00	Intensive Care Unit						
27.00	Coronary Care Unit						
28.00	Neonatal Intensive Care Unit						
29.00	Surgical Intensive Care						
30.00	Subprovider I						
31.00	Subprovider II						
32.00							
33.00	Nursery						
34.00							
35.00	Distinct Part Nursing Facility						
36.00	Adult Subacute Care Unit						
36.01	Subacute Care Unit II						
36.02							

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
ANCILLARY COST CENTERS							
37.00					17,534	17,534	
38.00							
39.00							
40.00					1,539	1,539	
41.00							
41.01							
42.00							
42.01							
43.00							
44.00					2,600	2,600	
44.01							
46.00							
47.00							
48.00							
49.00							
50.00							
51.00							
52.00							
53.00							
54.00							
55.00							
55.30							
56.00							
57.00							
58.00							
59.00							
59.02							
59.03							
60.00							
60.01							
61.00							
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
99.01							
100.00							
100.09							
100.10							
100.11							
100.12							
100.13							
100.14							
100.15							
100.16							
TOTAL	0	0	0	0	43,596	43,596	0
COST TO BE ALLOCATED	0	0	0	0	1,167,003	275,861	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	26.768591	6.327674	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Related Costs—Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Related Costs—Movable Equipment		0	0
3.00	New Cap Related Costs—Building and Fixtures	12,285,182	0	12,285,182
4.00	New Cap Related Costs—Movable Equipment	7,846,563	0	7,846,563
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	51,659,908	0	51,659,908
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	74,288,226	0	74,288,226
7.00	Maintenance and Repairs	863,644	0	863,644
8.00	Operation of Plant	16,090,955	0	16,090,955
9.00	Laundry and Linen Service	551,765	0	551,765
10.00	Housekeeping	9,510,844	0	9,510,844
11.00	Dietary	2,763,782	0	2,763,782
12.00	Cafeteria	544,130	0	544,130
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	7,031,962	0	7,031,962
15.00	Central Services and Supply	4,590,901	0	4,590,901
16.00	Pharmacy	7,889,697	0	7,889,697
17.00	Medical Records and Library	4,867,740	0	4,867,740
18.00	Social Service	122,960	0	122,960
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	I&R Services—Salary and Fringes Approved	732,242	0	732,242
23.00	I&R Services—Other Program Costs Approved	229,998	0	229,998
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	54,628,462	0	54,628,462
26.00	Intensive Care Unit	8,123,417	0	8,123,417
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit	7,404,433	0	7,404,433
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	4,057,505	0	4,057,505
34.00			0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 33,434,117	\$ 0	\$ 33,434,117
38.00	Recovery Room	4,397,092	0	4,397,092
39.00	Delivery Room and Labor Room	9,939,937	0	9,939,937
40.00	Anesthesiology	6,396,037	0	6,396,037
41.00	Radiology-Diagnostic	25,845,423	0	25,845,423
41.01			0	0
42.00	Radiology-Therapeutic		0	0
42.01	Nuclear Medicine	4,525,126	0	4,525,126
43.00	Radioisotope		0	0
44.00	Laboratory	28,157,455	0	28,157,455
44.01	Pathological Laboratory		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Transfusion	2,177,220	0	2,177,220
48.00	Intravenous Therapy	1,048,809	0	1,048,809
49.00	Respiratory Therapy	8,899,806	0	8,899,806
50.00	Physical Therapy	1,878,131	0	1,878,131
51.00	Occupational Therapy	452,641	0	452,641
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	6,215,749	0	6,215,749
55.30	Implantable Devices Charged To Patients	11,675,580	0	11,675,580
56.00	Drugs Charged to Patients	8,488,740	0	8,488,740
57.00	Renal Dialysis	1,139,412	0	1,139,412
58.00	ASC (Non-Distinct Part)		0	0
59.00	Acupuncture		0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	37,611,766	0	37,611,766
62.00	Observation Beds		0	0
71.00	Home Health Agency	15,793,699	0	15,793,699
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	6,959,994	0	6,959,994
	SUBTOTAL	\$ 491,121,050	\$ 0	\$ 491,121,050
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	241,434	0	241,434
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
100.00	NRCC-O/P MEALS		0	0
100.09	NRCC- SCPMG		0	0
100.10	NRCC- ENTITY 01 OTHER COSTS		0	0
100.11	NRCC- VACANT SPACE		0	0
100.12	O/P PHARMACY		0	0
100.13	NRCC- RESEARCH		0	0
100.14	Outside Rental / Real E		0	0
100.15	NRCC- MD SLEEP		0	0
100.16	OTHER NON REIMBURSABLE		0	0
100.99	SUBTOTAL	\$ 241,434	\$ 0	\$ 241,434
101	TOTAL	\$ 491,362,484	\$ 0	\$ 491,362,484

(To Schedule 8)

Provider Name							Fiscal Period			NPI		Adjustments
KAISER FOUNDATION HOSPITALS—SAN DIEGO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1013062769		8
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENTS</u>												
1							The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated on Noncontract Schedule 1 Line 4. W&I Code, Sections 14105.19 and 14166.245					
2							Nursery cost was reported in the cost report under Nursery, line 33.00. The cost center line after step-down will be reclassified to Adults and Pediatrics, line 25.00. This is done in accordance with 42 CFR 413.20, 413.24, and 413.50, in addition to CMS Pub. 15-1, Sections 2202.6, 2202.7, 2336, and 2336.1.					

Provider Name							Fiscal Period	NPI	Adjustments	
KAISER FOUNDATION HOSPITALS—SAN DIEGO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013062769	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED TOTAL RVU'S</u>										
3	5	C	I	XIX	48.00	8	Intravenous Therapy	114,557	(114,557)	0
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	114,557	(114,557)	0
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	114,557	(114,557)	0
	5	C	I	XIX	103.00	8	Total	22,505,913	(343,671)	22,162,242
							To eliminate RVU's determined by total patient days which are not an appropriate determination of ancillary usage. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408			

Provider Name							Fiscal Period	NPI		Adjustments
KAISER FOUNDATION HOSPITALS—SAN DIEGO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013062769		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
4	6	D-4	XIX	37.00	2	Medi-Cal Ancillary RVU—Operating Room	\$14,711	(\$14,711)	\$0	
	6	D-4	XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	13,010	(13,010)	0	
	6	D-4	XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	405	(405)	0	
	6	D-4	XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	11,885	(11,885)	0	
	6	D-4	XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	8,429	(8,429)	0	
	6	D-4	XIX	42.01	2	Medi-Cal Ancillary RVU—Nuclear Medicine	380	(380)	0	
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	14,593	(14,593)	0	
	6	D-4	XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing, and Transfusion	128	(128)	0	
	6	D-4	XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	1,259	(1,259)	0	
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	2,327	(2,327)	0	
	6	D-4	XIX	51.00	2	Medi-Cal Ancillary RVU—Occupational Therapy	616	(616)	0	
	6	D-4	XIX	52.00	2	Medi-Cal Ancillary RVU—Speech Pathology	34	(34)	0	
	6	D-4	XIX	53.00	2	Medi-Cal Ancillary RVU—Electrocardiology	142	(142)	0	
	6	D-4	XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	1,259	(1,259)	0	
	6	D-4	XIX	55.30	2	Medi-Cal Ancillary RVU—Implantable Devices Charged to Patients	168	(168)	0	
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	1,259	(1,259)	0	
	6	D-4	XIX	57.00	2	Medi-Cal Ancillary RVU—Renal Dialysis	7	(7)	0	
	6	D-4	XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	174	(174)	0	
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary RVU—Total	70,786	(70,786)	0	
To eliminate Medi-Cal Ancillary Charges calculated by the provider due to the provider's methodology not being supported. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408										

Provider Name							Fiscal Period	NPI	Adjustments	
KAISER FOUNDATION HOSPITALS—SAN DIEGO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013062769	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT										
5	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	332	117	449
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	685	(50)	635
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	9	92	101
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days—Neonatal Intensive Care Unit	233	341	574
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$7,009,751	\$541,163	\$7,550,914
7	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$2,725	\$2,725
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	51	51
8	1	E-3	III	XIX	57.00	1	Interim Payments	\$2,345,981	\$1,073,795	\$3,419,776
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through June 28, 2013 Reports Dated: July 16, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2205, 2300, and 2304 W&I Code, Section 14105.191 CCR, Title 22, Section 51541			